

ALBERTA'S BUDGET PROCESS





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## FOREWORD

Budgeting is the process through which financial resources are allocated to government economic and social program plans. It is the single most important planning activity carried out by legislators and program managers on an annual basis.

This document identifies the roles of the participants, explains the principles underlying the Government of Alberta's budgeting system, and describes the budget process.



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# INTRODUCTION

The budget is a financial plan which incorporates a government's policies and reflects its priorities. The annual presentation of the budget to the Members of the Legislative Assembly is required by the Financial Administration Act, and communicates the government's spending and financing plans for the coming year. In large measure, it is through the annual debate of its expenditure and revenue plans that the government is held accountable for its fiscal policies.

At the departmental level, the annual budget process is an integral part of the ongoing strategic planning process, and it also establishes the basis for financial and management controls. For purposes of this document, however, discussion of budgeting in the Government of Alberta is restricted to central agency requirements as opposed to internal departmental budget processes.

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# THE PARTICIPANTS

Departments and Provincial Agencies

Budget Bureau (Treasury)

Budget Planning and Economics (Treasury)

Tax Policy (Treasury)

Finance Planning and Analysis (Treasury)

Office of the Controller (Treasury)

Departments providing Interdepartmental Support Services

Executive Council Office

Provincial Treasurer

Treasury Board

Cabinet

Legislative Counsel Office

Legislative Assembly

Lieutenant Governor



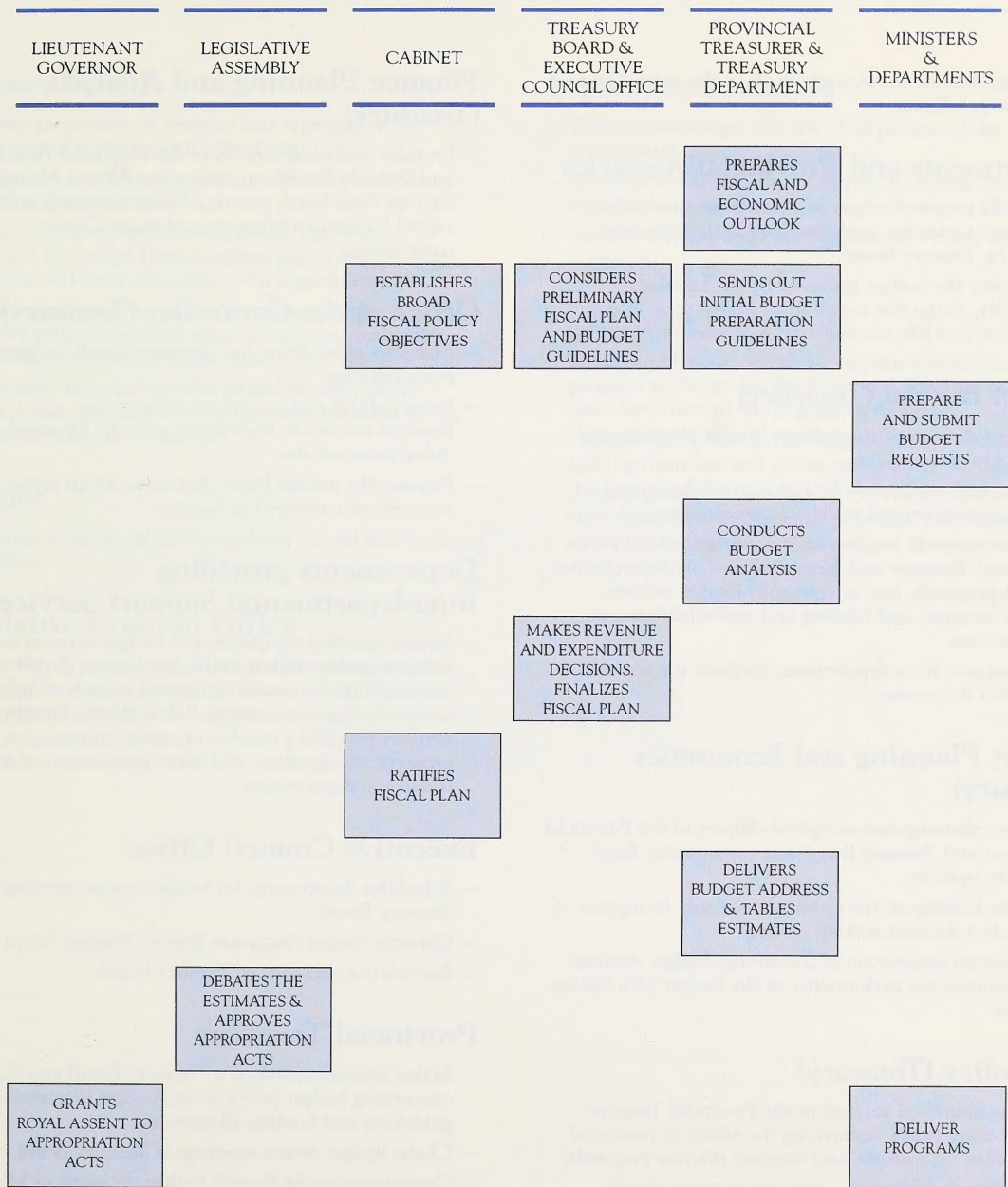


Figure 1 — THE BUDGET PARTICIPANTS AND THEIR RESPONSIBILITIES AT A GLANCE

The responsibilities of the participants in the annual budget process are as follows.

## Departments and Provincial Agencies

- Annually prepare budgets in a timely manner and in accordance with the guidelines and budget decisions issued by Treasury Board.
- Implement the budget approved by the Legislative Assembly, giving due regard to questions of economy, efficiency, and effectiveness in the delivery of programs.

## Budget Bureau (Treasury)

- Manages the annual expenditure budget planning and review process.
- Designs and implements budget methodologies and administrative control policies across government.
- Provides research, analysis and recommendations to the Provincial Treasurer and Treasury Board on departmental budget proposals, new or changed program policies, special warrants, and funding and staff establishment reallocations.
- With support from departments, prepares the annual Estimates documents.

## Budget Planning and Economics (Treasury)

- Provides planning and analytical support to the Provincial Treasurer and Treasury Board and recommends fiscal planning options.
- Provides briefing on the economic outlook, in support of the budget decision-making process.
- Coordinates preparation of the annual Budget Address and monitors the performance of the budget plan during the year.

## Tax Policy (Treasury)

- Provides analytical support to the Provincial Treasurer and Treasury Board concerning the effects of provincial and federal tax policies, and resource revenue proposals.
- Recommends Alberta tax measures to serve specific objectives.

## Finance Planning and Analysis (Treasury)

- Provides analytical support to the Provincial Treasurer and Treasury Board concerning the Alberta Heritage Savings Trust Fund, provincial debt financing, and the capital budgets and financing of major Crown corporations.

## Office of the Controller (Treasury)

- Monitors expenditure for compliance with budgetary authorizations.
- Issues policies and procedures concerning financial control in accordance with the Financial Administration Act.
- Prepares the annual Public Accounts which report actual expenditure compared to budget.

## Departments providing Interdepartmental Support Services

- Review specified components of budget requests and make recommendations to Budget Bureau as part of their responsibility for providing interdepartmental support services to departments e.g., Public Works, Supply and Services provides a number of capital construction, property management, and other government-wide services to departments.

## Executive Council Office

- Schedules departments for budget review meetings at Treasury Board.
- Controls budget document flow to Treasury Board.
- Records the decisions of Treasury Board.

## Provincial Treasurer

- Makes recommendations to Treasury Board and Cabinet concerning budget policy issues, budget preparation guidelines and funding allocations.
- Chairs budget review meetings of Treasury Board.
- Communicates the Board's budget decisions to Ministers.
- Delivers the annual Budget Address to the Legislative Assembly.



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## Treasury Board

- Reviews projections of revenue and expenditure to determine the government's fiscal plan.
- Ratifies the budget preparation guidelines which are issued to departments.
- Reviews budget requests based on documentation provided by Budget Bureau, makes policy and funding decisions following discussion with departments.
- Reviews and approves various tax measures which, in concert with the selected expenditure plan, enable the government to meet its fiscal plan.
- Issues directives and minutes related to expenditure control and departmental management, pursuant to the Financial Administration Act.

## Cabinet

- Approves program initiatives and sets overall fiscal policy objectives.

## Legislative Counsel Office

- Drafts the Appropriation Acts based on information provided by Budget Bureau on votes, interim supply requirements, and special warrants.

## Legislative Assembly

- Debates the budget and the fiscal policies of the government.
- Meets as the Committee of Supply to debate the expenditure estimates.
- Reviews and approves the Appropriation Acts and tax measures.

## Lieutenant Governor

- Signs the Messages which accompany the Estimates and provides authority for the Provincial Treasurer to introduce them to the Legislative Assembly.
- Gives Royal Assent to the Appropriation Acts, thus making them law and giving authority to release funds.
- Authorizes special warrants on the recommendation of the President of the Executive Council (the Premier) when the Legislative Assembly is not in session.



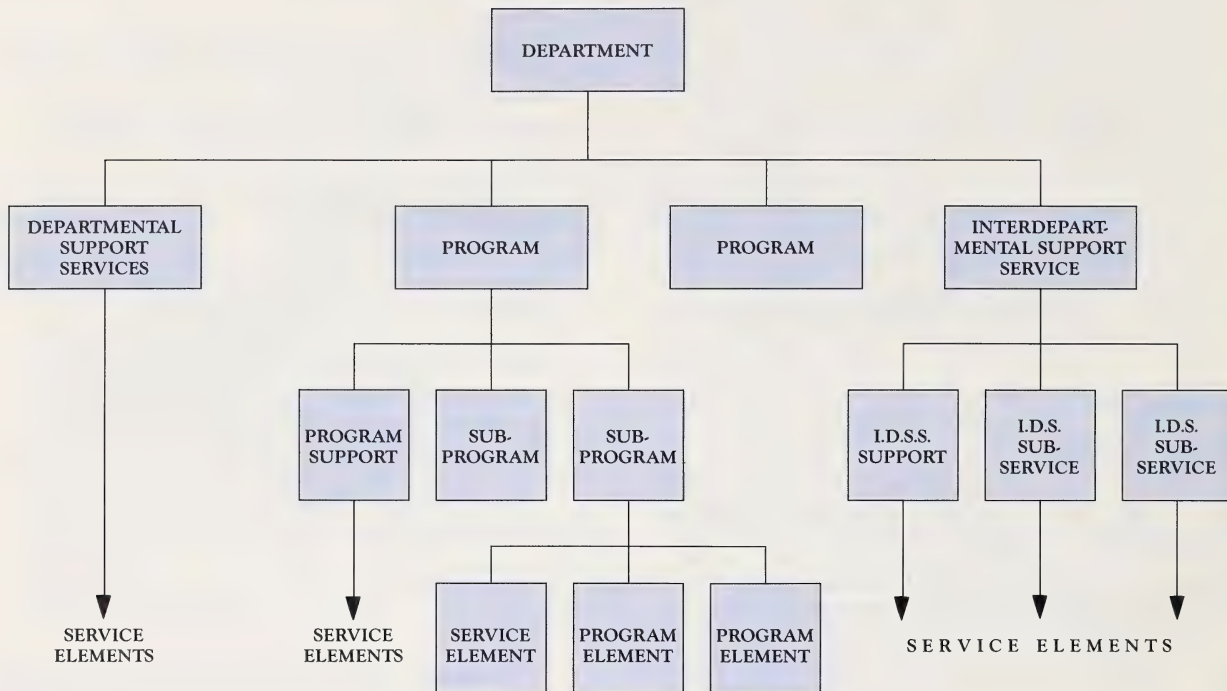


Figure 2 — COMPONENTS OF THE PROGRAM STRUCTURE

# BUDGETING PRINCIPLES AND CONCEPTS

This section describes the key principles and concepts supporting the budget process of the Government of Alberta.

## Program Budgeting

To focus budget preparation and debate on the services delivered to the public, the principle of program budgeting has been adopted by the Alberta government. By defining a program as a distinct service to the public, a clear picture of the government's expenditure plan is presented.

Program budgets follow direct costing principles by including costs directly associated with a program within that program's budget. A departmental activity which supports more than one program or which has a cost which is not clearly identifiable with any one program is budgeted in a Departmental Support Services vote. Other programs called Interdepartmental Support Services provide services to other government departments, as opposed to the public directly. Figure 2 depicts the components of the program structure.

The hierarchical structure of a program budget permits delineation of programs into sub-programs or sub-services, and elements. Elements can be thought of as the program's delivery units. Departments may further subdivide elements into operations and projects.

## The Concept of Comparability

Every year, a number of adjustments are made to the program structure. The adjustments may involve the transfer of part of a program to another program within the same department to reflect the fact that the particular activity is more properly aligned functionally with a different major service area. In an extreme case, the adjustments may reflect a major reorganization where entirely new departments are created from existing departments.

In either case, where relocation of entire functions is involved, the relevant historical budgets, actual expenditure and staffing complements "move" with the new budget so that historical figures for both the donor vote and the recipient vote are not distorted from a comparability perspective.

## Budgeting and Accounting for Expenditure and Revenue

The Government of Alberta's policy is to budget and account for the gross amount of expenditure and revenue. If, for example, it is estimated that a program costs \$20 million to operate and it generates revenue of \$15 million annually, the Budget Address would include \$20 million in budgetary expenditure and \$15 million in budgetary revenue. The Legislative Assembly would be asked to appropriate \$20 million, and the Public Accounts would disclose actual expenditure and revenue compared to budgeted expenditure and revenue for the program. This principle is also applied to cost-shared programs.

This method of budgeting and accounting enhances legislative control and provides the information necessary for understanding and assessing the financial implications of the government's expenditure and revenue plan.

## Statutory versus Voted Expenditure

The Legislative Assembly appropriates funding authority in two basic ways.

When the amounts the government recommends for each program are annually approved, the funds are said to be voted. These amounts are listed by department and program in a Bill called the Appropriation Act.

An appropriation is an authorization by the Legislative Assembly to make expenditures for a specific purpose, where such authorization is limited in amount and time.

The Legislative Assembly votes or appropriates funds for one fiscal year. Any unexpended authority lapses at year-end.

Funding authority is voted on a program-by-program basis. Funding authority may not be transferred between votes unless specific statutory (legal) provision exists to do so. These instances are very rare.

When a continuing or non-lapsing authorization is required, the Legislative Assembly can grant funding authority to a minister, for a specific purpose. Separate legislation governing the terms and conditions is required for each such authorization; hence, this type of appropriation is termed a **statutory** appropriation. Typical examples of statutory appropriations are revolving funds which are set up to operate in a manner similar to a commercial enterprise, providing specific services to clients on a break-even basis.

## Budgetary versus Non-Budgetary Expenditure

In the day-to-day delivery of services, funds are expended from authorized budgets to pay for equipment, supplies, services, and salaries. These expenditures are budgetary in that they affect the budgetary surplus or deficit position of the Province.

Certain other expenditures of funds are called non-budgetary as they result in the acquisition of assets and do not therefore affect the surplus/deficit position directly.

Common examples of non-budgetary disbursements are investments and loans which, although they require cash outlays, represent the conversion of an asset (cash) into another form.

For an expanded explanation of these terms (statutory, voted, budgetary and non-budgetary) see the box below.

The four basic categories of expenditure or disbursement are listed below, with an example of each.

- i) **Voted budgetary expenditure:** this class constitutes the majority of government expenditure and is typified by payments for salaries, supplies, services, grants and fixed assets, which are charged to a voted appropriation.
- ii) **Voted non-budgetary disbursement:** loans and advances are the most common examples of these asset-transforming transactions.
- iii) **Statutory budgetary expenditure:** this expenditure is similar to those noted in i), but is charged to a non-lapsing authorization the Legislative Assembly has created under Acts other than the annual Appropriation Acts. Typically, such expenditure has offsetting revenue associated with it, such as is found in revolving funds. Another example of such an expenditure is debt servicing cost which of course does not have offsetting revenue.
- iv) **Statutory non-budgetary disbursements:** these are asset transactions similar to those mentioned in ii) which do not need to be voted, but which are required pursuant to the Financial Administration Act or other legislation. Examples of these disbursements are the repayment of Government of Alberta borrowings, sinking fund contributions required to retire long term debt, and the issuance of certain loans and advances which are permitted pursuant to other statutes e.g., Alberta Mortgage and Housing Corporation Act. Payments to implement guarantees also fall under this category of disbursement.



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## Capital and Operating Expenditure

Distinction is made between operating and capital expenditure during determination of the total government budget plan. Program budgets include both direct operating and capital expenditure, to identify more completely total program costs and to facilitate budget decision-making. Supplementary information on capital and operating expenditure is included in the annual Estimates for information purposes.

Capital expenditures include acquisition, either by construction or purchase, of a fixed asset costing more than \$500 which yields services over a period greater than one year. However, it should be noted that in the government sector, fixed asset purchases are measured by the total **expenditure** in the year the goods are acquired. This differs from the private sector treatment of assets which is to **expense** or depreciate such acquisitions over a time period appropriate for the class of the asset, for taxation purposes.

Payments for salaries and other related costs on road, bridge and building construction projects are also examples of capital spending. In addition, many grants are considered to be capital in nature owing to the purpose for which they are provided.

## Staff Establishment Authorization

In the Government of Alberta the principal measure of staffing strength is the number of full-time equivalent employees (FTEs). This number includes wage and other temporary employees, in addition to the permanent complement of an organization.

The numbers of FTEs and permanent full-time positions are established annually on a program basis through the Treasury Board budget review process.

Control of in-year adjustments to authorized levels is governed by Treasury Board directive.

## Autonomy of Departmental Budget Processes

Once government departments have received budget preparation guidance from Treasury Board, the manner in which they assemble their budget requests is their choice. While central agencies such as Budget Bureau have specific information requirements and standard formats for budget submissions, design and implementation of an internal departmental budget decision-making system is the responsibility of each ministry.

## Program Evaluation

Assessing questions of effectiveness, efficiency and economy with respect to services provided through government programs is the ongoing responsibility of the relevant ministry, although such matters arise continually during the budget review and analysis process.

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# FORMULATING THE BUDGET(S)

## Three Budgets, One Process

The Government of Alberta has three funds in which revenue is received and from which voted expenditures and disbursements are made:

- the General Revenue Fund (GRF);
- the Alberta Capital Fund, and
- the Alberta Heritage Savings Trust Fund — Capital Projects Division (CPD).

The **General Revenue Fund** is the primary operating account of the Province. It receives all public money, except money which is disposed of by legislation or money paid in trust to the Province. Expenditure from the GRF covers the day-to-day operations and programs of government departments.

The GRF vote details are published in two estimates documents: the Government Estimates and the Legislative Assembly Estimates. These two documents contain information at the program and sub-program levels. Additional information such as element details and reconciliation information (i.e., comparability adjustments) is contained in supplementary documents.

The **Capital Fund** was established to attribute borrowings directly to the construction of major public facilities and to enable the GRF to pay for the costs of providing the new facilities over a period of years commensurate with the useful life of the assets. The Fund borrows the sums necessary to finance construction projects and is reimbursed through debt repayment grants appropriated from a GRF vote in the relevant department. Interest costs are reimbursed from a Treasury statutory appropriation for debt servicing costs. The Capital Fund Estimates are published in a separate document which contains details on capital projects such as hospitals, nursing homes and post-secondary education facilities.

Projects which receive support through the **Capital Projects Division of the Heritage Fund** are special projects with long-term social or economic benefits to Albertans. The legislation governing the Heritage Fund allows a portion of the Fund to be invested in projects which do not necessarily earn a financial return. The document presenting the annual budgets for CPD projects is called the Estimates of Proposed Investments.

While a department may seek approval to spend money from all three funds, the annual budget process is structured in such a way that a department's spending proposals for all the funds are considered concurrently by Treasury Board.

## The Budget Cycle — An Overview

The planning and approval of the three funds' budgets is a year-long process, typically as follows:

June	A preliminary review of the fiscal and economic outlook is undertaken by Treasury. Budget preparation guidelines are issued to departments by the Provincial Treasurer.
July August	Departments prepare and submit initial budget request information to the Budget Bureau.
September	Cabinet sets overall fiscal policy objectives. Treasury Board conducts a preliminary overview of revenue and expenditure budgets, reviews the economic outlook, and considers fiscal planning options. Additional budget guidelines may be given to departments.
October November	Budget Bureau, in consultation with departmental officials, analyses GRF, CPD and Capital Fund budget requests and prepares recommendations for Treasury Board review and decision.
December January	Ministers and senior departmental officials speak to their budget requests at Treasury Board.
January February	Treasury Board makes final decisions and conveys same to ministers. Budget Bureau forwards instructions to departments for finalizing the budget.
March	Treasury coordinates the preparation of the Budget Address and the Estimates documents for publication, and assists Legislative Counsel Office with the Appropriation Acts. The Provincial Treasurer delivers the Budget Address and tables the Estimates.
April	Interim Supply (partial spending authority) is released to departments after Royal Assent is given to the Appropriation (Interim Supply) Acts.
May	The Committee of Supply of the Legislative Assembly debates and votes on program budgets. When approved, full supply is released to departments after Royal Assent is given to the Appropriation Acts.

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## The Budget Call

Typically, the Provincial Treasurer issues a call for budgets to be prepared based on certain general guidelines established in the context of Alberta's revenue and expenditure outlook for the new budget year, and with due regard for the medium-term fiscal plan. Departments are also provided with accompanying instructions from Budget Bureau on such topics as electronic data processing (EDP) plan requirements, budgeting for salaries and wages, and information requirements of interdepartmental service organizations such as Public Works, Supply and Services.

## Departments' Responses

During July and August, departments assemble their budgets for submission near August month-end. Most departments begin preliminary budget planning by June.

Budget preparation activities during the summer months are spent formulating preliminary budget information to be used by Treasury Board in the fall to refine the fiscal planning targets and issue more detailed budget guidelines. Departments' responses to these later guidelines are subsequently reviewed in more detail by the Board during December and January.

## The Decision-Making Process

Once departments have prepared their budget requests, all submissions are forwarded to Budget Bureau. During the budget analysis period in the fall, the Bureau's analysts work with departmental officials to identify those policy issues that need resolution by Treasury Board. These issues are documented by the Bureau and presented to Treasury Board for its review.

During a series of budget review meetings held in December and January, ministers appear before Treasury Board to address the outstanding budget policy issues concerning their ministries. Final resolution of issues is recorded and formally communicated to the respective minister.

Departments and Treasury then work together to finalize the Estimates and associated documents.

## The Budget Address

Traditionally in March or April the Provincial Treasurer introduces a motion in the Legislative Assembly to approve in general the fiscal policies of the government.

He then delivers his Budget Address at which time he tables the Estimates.

## Legislative Debate and Approval

Discussion of the motion introduced by the Provincial Treasurer precedes the Assembly moving into the Committee of Supply to closely examine, debate and vote upon the Estimates.

Standing Orders of the Legislative Assembly establish a time limit of twenty-five sitting days for the review of the General Revenue Fund estimates and twelve sitting days for the Alberta Heritage Savings Trust Fund, Capital Projects Division estimates. The Alberta Capital Fund estimates are normally reviewed over two or three sitting days.

After the Committee of Supply has approved a resolution on the votes of a particular fund, the associated Appropriation Act is tabled by the Provincial Treasurer. Once the Act has received third reading and Royal Assent, full supply is released.



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# CONTROLLING THE BUDGET

## Organizational Responsibility

Overall organizational responsibility for financial administration for the Province is assigned to the Lieutenant Governor in Council (Cabinet), the Treasury Board, and the Provincial Treasurer through the Financial Administration Act.

The Controller has been delegated, subject to general direction from the Deputy Provincial Treasurer — Management and Control, the Provincial Treasurer's responsibility under the Financial Administration Act for financial control and reporting. This responsibility involves controlling the receipt and disbursement of public funds, prescribing accounting and financial control policies, keeping or prescribing accounting records and systems, and preparing the Public Accounts

## Release of Expenditure Authority (Supply)

Once Budget Bureau is satisfied that the decisions of Treasury Board have been accurately reflected in departments' final budget documentation, the Bureau enters financial control data into the computerized financial system. Departments enter their more detailed budgets which must match the Estimates at specified levels.

The Estimates now await the approval of the Legislative Assembly. However, it is almost always the case that, on the first day of the new fiscal year, budget debate has not been completed. When this situation occurs, partial budgetary approval is sought from the Legislative Assembly prior to April 1 of the new year. To facilitate this process, the Provincial Treasurer introduces three Appropriation (Interim Supply) Acts (one for each fund) the night of the Budget Address. Once third reading and Royal Assent have been received, interim supply can be released on April 1. Interim supply represents a proportion of the total supply which the government is recommending for each program, generally in the range of 30% - 45% of total authorization. This amount is typically sufficient to operate all programs into June or July when full supply is authorized.

As noted earlier, once the Committee of Supply has responded favourably on all votes, the Provincial Treasurer tables three Appropriation Acts, one for each of the funds. Upon third reading and Royal Assent, full supply is released. At this stage, a number of control processes take effect.

There are three levels of financial control in any government jurisdiction. In descending order of authority, these are legislative controls, executive controls and departmental controls.

## Legislative Controls

All legislative controls emanate from Acts passed by the Legislative Assembly of Alberta.

The Appropriation Act provides for the allocation of funding authority through annual supply votes of the Legislative Assembly.

Statutory appropriations, which do not require an annual vote, provide for continuous spending authority in accordance with the terms of the governing Acts.

## Executive Controls

Executive controls emanate from regulations and directives issued by Treasury Board, the Provincial Treasurer, or the Deputy Provincial Treasurer.

Treasury Board exercises budgetary control below the legislative (vote) level. This includes transfers of funding authority between sub-programs and between object of expenditure control groups. In addition, Treasury Board either controls or sets the parameters for control of administrative items through minutes or directives. Examples of such items are controls over electronic data processing systems and hosting expenditures.

Other controlled items are not subject to Treasury Board directives, although they are subject to Provincial Treasurer or Deputy Provincial Treasurer approval. For example, when departments are considering substantive changes to their program structures, Treasury approval must be obtained.

## Departmental Controls

The **deputy heads** of departments and their departmental officers are responsible for collecting revenue, initiating expenditures, and ensuring that all expenditure transactions are properly authorized and, where applicable, that goods and services have been received.

Although ministers and deputy heads are responsible for the operation of their departments, they cannot personally control the public funds entrusted to them. As a result, delegation of some responsibility and authority must be made to other levels of management.

**Senior financial officers** have direct responsibility for the system of financial administration in their departments. Matters relating to operations and control are reported to the deputy head by the senior financial officer.

**Revenue officers** are responsible for the collection, management and control of revenue of the Crown within their departments.

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**Expenditure officers** are responsible for the authorization and certification of expenditures and disbursements within a department. They are also responsible for managing program delivery within budgetary allocations.

**Accounting officers** are responsible for the certification of the accuracy, propriety and authorization of payments within their departments.

## Disbursement Control

As noted earlier, the Provincial Treasurer has delegated to the Controller responsibility for financial control, which includes disbursement control. Disbursement control entails ensuring that authority is available under a vote or statutory appropriation, and ensuring that the disbursement is for an authorized purpose, does not exceed any maximum legal limit, has been certified by an accounting officer and does not contravene any legislation.

## Amending the Budget In-Year

There are two ways in which a vote may be supplemented during the year. The approach used depends upon whether the Legislative Assembly is in session.

When the Legislative Assembly is not in session or has adjourned for at least fourteen days, the Provincial Treasurer may report to the Lieutenant Governor in Council that the minister responsible for a certain matter has certified that public money is urgently required for that matter and that there is either no supply vote or insufficient funding authority in a vote with respect to that matter. The Lieutenant Governor may order a **Special Warrant** to be prepared authorizing the expenditure of the amount of money estimated to be required. Special Warrants are summarized and reported in the following year's Estimates and in the Appropriation Act for the approval of the Legislative Assembly.

When the Legislative Assembly is in session, a **Supplementary Estimate** may be used either to add to an existing vote's budgetary authority or create a new supply vote. Supplementary Estimate documents mirror the main Estimates in form. Their use is not frequent in Alberta.

Other adjustments within an approved program budget's authorized funding level are frequently necessary during the year owing to unforeseen circumstances after the original budget plan has been finalized. These alterations are accomplished through transfers of funding authority within the vote and are subject to both legislative controls (e.g., on grants) and executive controls established through Treasury Board directive.

## Linkages with Other Management Systems

The budget process results in appropriations (voted and statutory) which are used in the delivery of government programs or services. Various systems provide management information to assure that legislated limits are not exceeded and to provide clear unambiguous reports of the cost of program or service delivery. The major management information systems are highlighted below.

**The central financial system** is the principal accounting system of the government. It processes summary financial transaction data, maintains accounting records, and provides information used in the preparation of interim financial statements and the Public Accounts. This computerized system also assists departments and central agencies by providing information for analysis and for monitoring expenditure against original budget authorizations.

**Departmental financial systems** process detailed financial data originating in departments and provide summary financial data to the central financial system. They control disbursements to approved budgetary authority and provide additional information to assist departmental managers to control expenditure and fulfil program objectives.

**Manpower monitoring systems** are used by departments and central agencies in the budget preparation stage and the post-implementation control stage.





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## FOR MORE INFORMATION

Members of the public are invited to direct requests for additional information on Alberta's budget process to:

Director, Budget Bureau  
Alberta Treasury  
9515 - 107 Street  
Edmonton, Alberta  
T5K 2C3

Phone: (403) 427-3063

Employees of Government of Alberta departments and agencies should direct requests for clarification on budget matters to the senior financial officer of their organization.







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